

General Information

All "electric cooperatives" as defined in [sec. 76.48\(1\)\(c\)](#), Wis. Stats., must pay the Wisconsin Department of Revenue (DOR) an annual license fee to be assessed May 1. This license fee is measured by the gross revenues of the preceding **calendar** year regardless of when the books are closed for financial reporting purposes.

Filing Deadline**Due date:**

You must file this report on or before March 15, 2017. You may request a 30-day extension from our website: revenue.wi.gov/ust before the March 15 due date.

Submit the following to DOR:

- Completed RE-001 Form
- Copy of REA Form 7, "Financial and Statistical Report" for the year ended December 31

Email or send to:

- utility@wisconsin.gov
- Wisconsin Department of Revenue
Manufacturing & Utility Bureau #6-97
2135 Rimrock Road
Madison WI 53713

Questions?

Contact us at:

(608) 266-8162

or

utility@wisconsin.gov

Note: Do not send payment with your form. DOR will send you a bill for the assessment on approximately April 10. Once you pay your assessment in full, your license to carry on business for the 12-month period starts on January 1.

Company Information

Company name	File code	Federal employee identification number (FEIN)	Check box for address change <input type="checkbox"/>
Mailing address	City	State	Zip

Contact Information

Name	Phone () -	Email
Mailing address	City	State Zip

Signature Statement

We, the undersigned president and treasurer (or two principal officers) of the _____ Electric Cooperative, certify that we personally examined this report, its schedules, and supporting documents. We declare that they correctly reflect the original cost of utility plant and the gross operating revenues received from the sale of electrical energy and rentals of electrical property as shown on the Rural Electric Association books and records and as reported to the United States Department of Agriculture for the year ended December 31, 2016.

Name/title	Signature	Date
Name/title	Signature	Date

Company name	File code
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Section A: License Fee Assessment Calculation – May 1, 2017

Report: If your electric cooperative purchases more than 50% of the power it sells, you may deduct the actual cost of power purchased for resale on Line 2. The revenue from that purchased power must be included in the seller's gross revenues reported to the Wisconsin Department of Revenue.

Important: Interdepartmental sales and rents; sales and use tax deducted under [sec. 77.61\(4\)](#), Wis. Stats.; public benefits fees; and grants may only be excluded (Line 2) if included on Line 1.

	(Col. A) Electric	(Col. B) Wholesale Electric
1. Total 2016 gross operating revenues		
2. Less: Interdepartmental sales		
Interdepartmental rents		
Power purchased for resale		
Sales and use tax deducted under sec. 77.61(4) , Wis. Stats.		
Public benefits fees included under sec. 16.957(5)(a) & (f) , Wis. Stats.		
Grants awarded under sec. 16.958(2)(b) , Wis. Stats.		
3. Operating revenues less deductions		
4. License fee rate .0319 (applied to Col. A, Line 3)		
5. License fee rate .0159 (applied to Col. B, Line 3)		
6. Sum of Line 4 and Line 5 (if 100%, this is your Wisconsin license fee due)		
7. Apportionment factor (from Section B)		%
8. Wisconsin license fee (Line 6 x Line 7)		

Section B: Apportionment Factor

Report: Only cooperatives with a utility plant, payroll, or sales located in another state should fill out Section B. If you are 100% in Wisconsin, your Wisconsin license fee due is the amount in Section A, Line 6.

	(Col. A) Wisconsin	(Col. B) Total Company
Property factor (s. 76.48(1g)(f))		
1. Average cost of utility plant (from Schedule 2)		
2. Percent to Wisconsin	%	
Payroll factor (s. 76.48(1g)(e))		
3. Total compensation paid in 2016		
4. Percent to Wisconsin	%	
Sales factor (s. 76.48(g))		
5. Total sales of electricity in 2016		
6. Percent to Wisconsin	%	
7. Apportionment factor [(Lines 2 + 4 + 6) ÷ 3]	%	

Company name	File code
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Schedule 1 – Electric Plant for Shared Taxes (UT-144) December 31, 2016

Report: The values must reflect the utility plant net book value as of December 31 for the appropriate accounts included on UT-144. These accounts plus amounts in Balance Sheet accounts 103, 106, and 107 (included in the appropriate qualifying accounts with service in Wisconsin) should be the only values entered in UT-144.

Only include: Amounts in *Accounts 103–Electric plant in process of reclass, 106–Completed construction not classified, and 107–Construction work in progress* that are included in the accounts for Wisconsin production plant, substation property and general structures.

Do not include: Amounts for other accounts not listed in Schedule 1 or amounts outside Wisconsin.

Account Number and Description	(Col. A) Original Cost	(Col. B) Depreciation Reserve	(Col. C) Net Book Value
Production Plant			
311-316 All other			
321-325 All other			
331-336 All other			
341-346 All other			
Less: Out-of-state			
Less: Waste treatment facilities			
Total Wisconsin Production Plant			
AC 103, 106, 107 Under construction			
Substation Property			
352 Structures and improvements			
353 Station equipment			
361 Structures and improvements			
362 Station equipment			
Less: Out-of-state			
Total Wisconsin Substation			
103, 106, 107 Under construction			
General Structure			
390 Structures and improvements			
Less: Out-of-state			
Total Wisconsin General Structure			
103, 106, 107 Under construction			
Other Adjustments (ex: leased)			
Total Wisconsin Electric Plant for Shared Taxes (equals total of UT-144, Col. 4) →			

Schedule 2 – Utility Plant Apportionment Factor – December 31, 2016

Report: Complete Schedule 2 if your REA has a utility plant outside Wisconsin.

Balance Sheet Accounts	(Col. A) Wisconsin		(Col. B) Total Company	
	Cost Beg. Year	Cost End Year	Cost Beg. Year	Cost End Year
101 Electric plant in service				
102 Electric plant purchased or sold				
103 Electric plant in process of reclass				
104 Electric plant leased to others				
105 Electric plant held for future use				
106 Completed construction not class. – Electric				
107 Construction work in progress – Electric				
114 Electric plant acquisition adjustment				
116 Other electric plant adjustment				
118 Other utility plant				
120.1 Nuclear fuel (ex: refinement, enrichment)				
120.2 N.F. materials and assemblies – stock				
120.3 N.F. assemblies in reactor				
120.4 Spent nuclear fuel				
Total Utility Plant →				
Average Cost of Utility Plant → Wisconsin			→ Total Company	